

House Bill 618 (AS PASSED HOUSE AND SENATE)

By: Representatives Fludd of the 66th and Beasley-Teague of the 65th

A BILL TO BE ENTITLED
AN ACT

1 To provide for a homestead exemption from City of Union City ad valorem taxes for
2 municipal purposes in the amount of \$25,000.00 of the assessed value of the homestead for
3 residents of that city who are 65 years of age or older; to provide for definitions; to specify
4 the terms and conditions of the exemption and the procedures relating thereto; to provide for
5 applicability; to provide for a homestead exemption from City of Union City ad valorem
6 taxes for municipal purposes in the amount of \$2,000.00 of the assessed value of the
7 homestead for residents of that city who are disabled; to provide for definitions; to specify
8 the terms and conditions of the exemption and the procedures relating thereto; to provide for
9 applicability; to provide for referendums, effective dates, and automatic repeal; to repeal
10 conflicting laws; and for other purposes.

11 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

12 **PART I.**
13 **SECTION 1-1.**

14 (a) As used in this Part, the term:

15 (1) "Ad valorem taxes for municipal purposes" means all ad valorem taxes for municipal
16 purposes levied by, for, or on behalf of the City of Union City, except for any ad valorem
17 taxes to pay interest on and to retire municipal bonded indebtedness.

18 (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
19 the O.C.G.A., as amended.

20 (3) "Senior citizen" means a person who is 65 years of age or older on or before
21 January 1 of the year in which application for the exemption under subsection (b) of this
22 section is made.

23 (b) Each resident of the City of Union City who is a senior citizen is granted an exemption
24 on that person's homestead from City of Union City ad valorem taxes for municipal purposes

1 in the amount of \$25,000.00 of the assessed value of that homestead. The value of that
2 property in excess of such exempted amount shall remain subject to taxation.

3 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
4 section unless the person or person's agent files an application with the governing authority
5 of the City of Union City, or the designee thereof, giving the person's age and such
6 additional information relative to receiving such exemption as will enable the governing
7 authority of the City of Union City, or the designee thereof, to make a determination
8 regarding the initial and continuing eligibility of such owner for such exemption. The
9 governing authority of the City of Union City, or the designee thereof, shall provide
10 application forms for this purpose.

11 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
12 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year
13 as long as the owner occupies the residence as a homestead. After a person has filed the
14 proper application, as provided in subsection (c) of this section, it shall not be necessary to
15 make application thereafter for any year and the exemption shall continue to be allowed to
16 such person. It shall be the duty of any person granted the homestead exemption under
17 subsection (b) of this section to notify the governing authority of the City of Union City, or
18 the designee thereof, in the event that person for any reason becomes ineligible for that
19 exemption.

20 (e) The exemption granted by subsection (b) of this section shall not apply to or affect state
21 ad valorem taxes, county ad valorem taxes for county purposes, or county or independent
22 school district ad valorem taxes for educational purposes. The homestead exemption granted
23 by subsection (b) of this section shall be in addition to and not in lieu of any other homestead
24 exemption applicable to municipal ad valorem taxes for municipal purposes.

25 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
26 beginning on or after January 1, 2008.

27 **SECTION 1-2.**

28 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the municipal
29 election superintendent of the City of Union City shall call and conduct an election as
30 provided in this section for the purpose of submitting Section 1-1 of this Act to the electors
31 of the City of Union City for approval or rejection. The municipal election superintendent
32 shall conduct that election on the Tuesday following the first Monday in November, 2007,
33 and shall issue the call and conduct that election as provided by general law. The municipal
34 election superintendent shall cause the date and purpose of the election to be published once
35 a week for two weeks immediately preceding the date thereof in the official organ of Fulton
36 County. The ballot shall have written or printed thereon the words:

"() YES Shall Section 1-1 of the Act be approved which provides a homestead exemption from City of Union City ad valorem taxes for municipal purposes in the amount of \$25,000.00 of the assessed value of the homestead for residents of that city who are 65 years of age or older?"

All persons desiring to vote for approval of Section 1-1 of this Act shall vote "Yes," and all persons desiring to vote for rejection of Section 1-1 of this Act shall vote "No." If more than one-half of the votes cast on such question are for approval of Section 1-1 of this Act, Section 1-1 of this Act shall become of full force and effect on January 1, 2008. If Section 1-1 of this Act is not so approved or if the election is not conducted as provided in this section, Section 1-1 of this Act shall not become effective and Section 1-1 of this Act shall be automatically repealed on the first day of January immediately following that election date. The expense of such election shall be borne by the City of Union City. It shall be the municipal election superintendent's duty to certify the result thereof to the Secretary of State.

PART II.

SECTION 2-1.

(a) As used in this Part, the term:

(1) "Ad valorem taxes for municipal purposes" means all ad valorem taxes for municipal purposes levied by, for, or on behalf of the City of Union City, except for any ad valorem taxes to pay interest on and to retire municipal bonded indebtedness.

(2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of the O.C.G.A., as amended.

(b) Each resident of the City of Union City who is disabled is granted an exemption on that person's homestead from City of Union City ad valorem taxes for municipal purposes in the amount of \$2,000.00 of the assessed value of that homestead. The value of that property in excess of such exempted amount shall remain subject to taxation.

(c)(1) In order to qualify for the exemption provided for in subsection (b) of this section, the person claiming such exemption shall be required to obtain a certificate from not more than three physicians licensed to practice medicine under Chapter 34 of Title 43 of the O.C.G.A., as amended, certifying that in the opinion of such physician or physicians such person is mentally or physically incapacitated to the extent that such person is unable to be gainfully employed and that such incapacity is likely to be permanent. Such certificate or certificates shall constitute part of and be submitted with the application provided for in paragraph (2) of this subsection.

(2) A person shall not receive the homestead exemption granted by subsection (b) of this section unless the person or person's agent files an application with the governing authority of the City of Union City, or the designee thereof, giving such additional

1 information relative to receiving such exemption as will enable the governing authority
2 of the City of Union City, or the designee thereof, to make a determination regarding the
3 initial and continuing eligibility of such owner for such exemption. The governing
4 authority of the City of Union City, or the designee thereof, shall provide application
5 forms for this purpose.

6 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
7 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year
8 as long as the owner occupies the residence as a homestead. After a person has filed the
9 proper application, as provided in subsection (c) of this section, it shall not be necessary to
10 make application thereafter for any year and the exemption shall continue to be allowed to
11 such person. It shall be the duty of any person granted the homestead exemption under
12 subsection (b) of this section to notify the governing authority of the City of Union City, or
13 the designee thereof, in the event that person for any reason becomes ineligible for that
14 exemption.

15 (e) The exemption granted by subsection (b) of this section shall not apply to or affect state
16 ad valorem taxes, county ad valorem taxes for county purposes, or county or independent
17 school district ad valorem taxes for educational purposes. The homestead exemption granted
18 by subsection (b) of this section shall be in addition to and not in lieu of any other homestead
19 exemption applicable to municipal ad valorem taxes for municipal purposes.

20 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
21 beginning on or after January 1, 2008.

22 **SECTION 2-2.**

23 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the municipal
24 election superintendent of the City of Union City shall call and conduct an election as
25 provided in this section for the purpose of submitting Section 2-1 of this Act to the electors
26 of the City of Union City for approval or rejection. The municipal election superintendent
27 shall conduct that election on the Tuesday following the first Monday in November, 2007,
28 and shall issue the call and conduct that election as provided by general law. The municipal
29 election superintendent shall cause the date and purpose of the election to be published once
30 a week for two weeks immediately preceding the date thereof in the official organ of Fulton
31 County. The ballot shall have written or printed thereon the words:

32 "() YES Shall Section 2-1 of the Act be approved which provides a homestead
33 exemption from City of Union City ad valorem taxes for municipal
34 () NO purposes in the amount of \$2,000.00 of the assessed value of the homestead
35 for residents of that city who are disabled?"

1 All persons desiring to vote for approval of Section 2-1 of this Act shall vote "Yes," and all
2 persons desiring to vote for rejection of Section 2-1 of this Act shall vote "No." If more than
3 one-half of the votes cast on such question are for approval of Section 2-1 of this Act,
4 Section 2-1 of this Act shall become of full force and effect on January 1, 2008. If Section
5 2-1 of this Act is not so approved or if the election is not conducted as provided in this
6 section, Section 2-1 of this Act shall not become effective and Section 2-1 of this Act shall
7 be automatically repealed on the first day of January immediately following that election
8 date. The expense of such election shall be borne by the City of Union City. It shall be the
9 municipal election superintendent's duty to certify the result thereof to the Secretary of State.

10 **PART III.**

11 **SECTION 3-1.**

12 Except as otherwise provided in Sections 1-2 and 2-2 of this Act, this Act shall become
13 effective upon its approval by the Governor or upon its becoming law without such approval.

14 **SECTION 3-2.**

15 All laws and parts of laws in conflict with this Act are repealed.